

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

UNITED STATES OF AMERICA,

Case No. 1:10-cv-850

Petitioner,

Diott, J.
Bowman, M.J.

v.

M & M H A L AGENCY, LLC

Respondent.

REPORT AND RECOMMENDATION

On December 2, 2010, Petitioner filed a petition to enforce an administrative summons issued by the Internal Revenue Service, based upon the Respondent's alleged refusal to comply with that summons. (Doc. 1). The undersigned magistrate judge issued an order to show cause, directing Respondent to appear in this court on January 7, 2011 to show cause why it should not be compelled to comply with the summons. (Doc. 2). After Respondent failed to appear or to comply with that order, the Court entered an enforcement order and judgment directing Respondent, through its President, to appear at the Internal Revenue Service office on January 21, 2011. (Doc. 6). Service of the Court's enforcement order and judgment was completed by certified mail on Beth Kahn, in her capacity as President.

When Ms. Kahn again failed to appear on January 21, 2011, Petitioner filed a motion seeking to hold her in civil contempt based upon her failure to comply with the Court's order. After warning Ms. Kahn that the Petitioner's motion appeared to be well-taken, the Court provided her with one last opportunity to show cause why the motion

should not be granted, directing her to appear at a hearing held on May 17, 2011. Beth Kahn appeared at that hearing and agreed to meet with IRS personnel in her representative capacity in order to satisfy the original summons and order of enforcement. On July 5, 2011, the Petitioner filed a status report informing this Court that its motion for civil contempt has been rendered moot, as Ms. Kahn had now provided the requested records and information.

Accordingly, **IT IS RECOMMENDED HEREIN THAT** Petitioner's motion seeking civil contempt (Doc. 9) be **DENIED AS MOOT**, and that this case be **CLOSED**.

s/ Stephanie K. Bowman

Stephanie K. Bowman
United States Magistrate Judge

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NOTICE

Pursuant to Fed. R. Civ. P. 72(b), any party may serve and file specific, written objections to this Report & Recommendation (“R&R”) within **FOURTEEN (14) DAYS** of the filing date of this R&R. That period may be extended further by the Court on timely motion by either side for an extension of time. All objections shall specify the portion(s) of the R&R objected to, and shall be accompanied by a memorandum of law in support of the objections. A party shall respond to an opponent’s objections within **FOURTEEN (14) DAYS** after being served with a copy of those objections. Failure to make objections in accordance with this procedure may forfeit rights on appeal. See *Thomas v. Arn*, 474 U.S. 140 (1985); *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981).